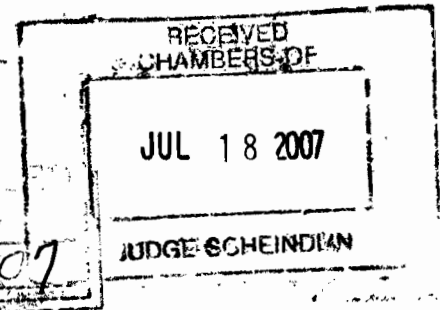


Charles R. Jacob III (CJ-4143)  
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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

TERWIN ADVISORS LLC

Plaintiff,

vs.

MEGA CAPITAL FUNDING, INC. and  
JOHN NIELSON,

Defendants.

CASE NO: 07 CV 6249 (SAS)  
ECF CASE

**STIPULATION AND  
ORDER AS TO REMAND**

WHEREAS, the above action having been removed to this Court from the  
Supreme Court of the State of New York, County of New York; and

WHEREAS, it appears that this Court is without subject matter  
jurisdiction on the ground of lack of diversity of citizenship;

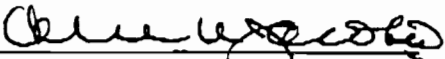
IT IS HEREBY STIPULATED AND AGREED, by and between the  
parties, by their respective undersigned attorneys, that the above action be remanded to  
the Supreme Court of the State of New York, County of New York, from which it was  
removed by the Notice of Removal filed; and

IT IS FURTHER STIPULATED AND AGREED that the Clerk of this Court furnish the Clerk of the Supreme Court of the State of New York, County of New York with an attested or certified copy of this Stipulation and Order.

Dated: July 18, 2007

MILLER & WRUBEL P.C.

LAW OFFICES OF BRANDON S. REIF

By:   
Charles R. Jacob III (CJ-4143)

By:   
Brandon S. Reif (BR-5186)

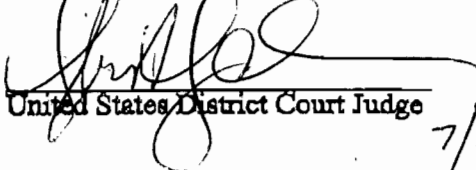
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Attorneys for Plaintiff  
Terwin Advisors LLC

Attorneys for Defendants  
Mega Capital Funding, Inc. and  
John Nielson-Specially Appearing

SO ORDERED:

  
United States District Court Judge

7/19/07